

2007 SESSION

INTRODUCED

079237422

HOUSE BILL NO. 3103

Offered January 18, 2007

A BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.12, relating to public safety officials' income tax credit.

Patron—Miller, P.J.

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.12 as follows:

§ 58.1-339.12. Public safety officials' tax credit.

For taxable years beginning on or after January 1, 2008, any individual who is employed as a police officer or professional firefighter in the Commonwealth shall be entitled to a credit against the tax levied pursuant to § 58.1-320. The amount of the credit shall be \$800 annually. The total amount allowed in any one year shall not exceed the taxpayer's income tax liability.

INTRODUCED

HB3103